



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

51 Toole 0955 Sunburst K-12 Schools

0903 Sunburst K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,660,118.42	1,660,118.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	64,310.73	64,310.73	0.00	0.00	0.00	0.00
222X Educational Media Services	59,287.84	59,287.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,280.72	124,280.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	226,921.33	226,921.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,133.10	10,394.75	61,738.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	284,503.04	284,503.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	367,331.85	199,431.85	0.00	167,900.00	0.00	0.00
31XX Food Services	67,023.84	67,023.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,730.47	34,730.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,328.96	81,328.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,240.50	0.00	0.00	4,240.50	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	21,276.50	0.00	0.00	21,276.50	0.00	0.00
Totals	3,067,487.30	2,812,331.95	61,738.35	193,417.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,067,487.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0903 Sunburst K-12 Schools	Indirect/Direct	61,738.35 / 2,812,331.95		2.20%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0903 Sunburst K-12 Schools	0.0214	0.0239	0.0235	0.0213	2.20%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0903 Sunburst K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0903 Sunburst K-12 Schools	0.0214	0.0239	0.0235	0.0213	

Line E Five Year Average with 5% Discount	LE			2018	LE Reclaasified Rate
	0903 Sunburst K-12 Schools			2.13%	

Line F Average of LE's contained under one School System Code (SS)			2018	SS Reclaasified Rate
0955 Sunburst K-12 Schools	Your Preliminary Rate by School System (SS) is:		2.13%	
	This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

51 Toole 0962 Shelby Public Schools

0910 Shelby Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,079,498.24	2,036,336.20	0.00	43,162.04	0.00	0.00
21XX Support Services - Students	97,101.73	97,101.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,785.19	20,785.19	0.00	0.00	0.00	0.00
222X Educational Media Services	97,795.28	97,795.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,318.25	104,318.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	174,188.20	174,188.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,926.43	4,118.44	27,807.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	316,301.54	316,301.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	174,605.60	134,605.60	0.00	40,000.00	0.00	0.00
31XX Food Services	67,262.69	67,262.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,273.53	3,273.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,212.19	57,212.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,425.52	0.00	0.00	36,425.52	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	35,266.54	0.00	0.00	0.00	35,266.54	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	32,072.59	0.00	0.00	32,072.59	0.00	0.00
Totals	3,328,033.52	3,113,298.84	27,807.99	151,660.15	35,266.54	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,328,033.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

51 Toole 0962 Shelby Public Schools

0911 Shelby H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	981,857.52	953,323.72	0.00	28,533.80	0.00	0.00
21XX Support Services - Students	39,990.55	39,990.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,078.57	3,078.57	0.00	0.00	0.00	0.00
222X Educational Media Services	76,521.25	76,521.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	103,054.65	103,054.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,074.43	90,074.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,614.03	4,118.46	25,495.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,483.77	299,483.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	160,565.49	120,565.49	0.00	40,000.00	0.00	0.00
31XX Food Services	57,476.33	57,476.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,567.45	35,567.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	217,322.03	217,322.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	82,671.36	0.00	0.00	82,671.36	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	15,136.27	0.00	0.00	0.00	15,136.27	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,289.55	0.00	0.00	20,289.55	0.00	0.00
Totals	2,212,703.25	2,000,576.70	25,495.57	171,494.71	15,136.27	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,212,703.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0910 Shelby Elem	Indirect/Direct	27,807.99 / 3,113,298.84	0.89%				
	LE 0911 Shelby H S	Indirect/Direct	25,495.57 / 2,000,576.70	1.27%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0910 Shelby Elem			0.0089	0.0087	0.0085	0.0086	0.89%
	0911 Shelby H S			0.0089	0.0087	0.0085	0.0086	1.27%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0910 Shelby Elem			0.0000	0.0000	0.0000	0.0000	
	0911 Shelby H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0910 Shelby Elem			0.0089	0.0087	0.0085	0.0086	
	0911 Shelby H S			0.0089	0.0087	0.0085	0.0086	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0910 Shelby Elem						0.83%	
	0911 Shelby H S						0.90%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0962 Shelby Public Schools		Your Preliminary Rate by School System (SS) is:				0.87%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

51 Toole 0966 Galata Elementary

0915 Galata Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	75,041.83	75,041.83	0.00	0.00	0.00	0.00
222X Educational Media Services	558.51	558.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	353.00	353.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,886.28	563.35	18,322.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,943.32	34,943.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,597.10	15,097.10	0.00	32,500.00	0.00	0.00
34XX Extracurricular - Activities	272.97	272.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,008.00	0.00	0.00	1,008.00	0.00	0.00
Totals	178,661.01	126,830.08	18,322.93	33,508.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	178,661.01					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A	LE 0915 Galata Elem	Indirect/Direct	18,322.93 / 126,830.08	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				14.45%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0915 Galata Elem	0.1016	0.1075	0.0919	0.1039	14.45%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0915 Galata Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0915 Galata Elem	0.1016	0.1075	0.0919	0.1039	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0915 Galata Elem				10.44%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0966 Galata Elementary	Your Preliminary Rate by School System (SS) is:	10.44%	
This same rate is applied to both EL and HS in the same SS			

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